MR. CHAIRMAN: Next question.

Pending cases relating to Estate Duty

*184. SHRI J.K. JAIN Will the Minister of FINANCE be pleased to state:

(a) whether he has received any memorandum from some widows requesting Government to consider relief measures to the accountable persons whose cases relating to Estate Duty are pending for settlement;

(b) if so, what are the salient points contained in the memorandum;

(c) whether Government have since examined the various points; and

(d) if so, what is the outcome thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) Yes, Sir.

(b) and (d) A Statement is laid on the Table of the House.

Statement

(b) The salient points made in the memorandum are that valuation of assets for purposes of estate duty should be done as for wealth-tax, value of land should be taken at purchase price; there should be flat rate of estate duty or rate of duty should be reduced; stay against recovery should be granted; rebate should be granted to those who voluntarily file returns; time limit may be fixed for disposal of estate duty and that value of residential house at least to the value of Rs. 5 to 10 lakhs be exempted from levy of estate duty.

(c) and (d) The Government has considered these points. The Estate Duty (Amendment) Act, 1985 provides that no estate duty will be payable in respect of deaths occuring on or after 16th March, 1985. Directions have been issued to field officers to dispose of all pending estate duty assessments early and cases upto declared principal value of R. 3 lakhs should be disposed of summarily without calling the accountable person. With effect from 1st March, 1981, value of one residential house or part thereof belonging to the deceased is assessed at the same amount as is taken for wealth-tax purposes. Under section 33(1)(n) of the Estate Duty Act, 1953, one residential house exclusively used by the deceased is exempt from levy of estate duty upto a specified limit.

The Government has not accepted the suggestion that the value of land should be taken at purchase price and not at fair market value or to provide for a flat rate or reduced rate of duty. As regards grant of stay pending disposal of appeals, it would depend on facts of each case.

श्री जे. के. जैन : सभापति महोदय, प्रश्न के उत्तर में जो आशा थी सरकार से, वही उत्तर मिला और ऐसा प्रतीत होता है कि प्रश्नों से समस्याओं का समाधान यहां नहीं होता है । मैं माननीय मंत्री जी से जानना चाहता हूं कि जो इस्टेट-ड्यूटी समाप्त की गयी, उससे पहले कितने केसेज इस्टेट-ड्यूटी से कनेक्टेड चल रहे हैं और उनमें विडोज के कितने केसेज हैं और जितना रुपया सरकार को उनसे मिलने की आशा है, क्या यह बताने का कृपा करेंगे ?

RM. CHAIRMAN: How can he answer, how many widows are involved? What is this question?

SHRI J. K. JAIN: There is a representation.

MR. CHAIRMAN: You can ask about that representation.

SHRI J. K. JAIN: The question relates to widows only. You kindly go through the question. I have asked the question in regard to widows only. I have framed question in that way only.

MR. CHAIRMAN: If he has any information, he can give.

SHRI N.K.P. SALVE: Sir, his question should have been, how many men were unfortunate to leave their wives behind?

SHRI J. K. JAIN: Sir, this is a serious matter. The widows are suffering a lot for the past ten-fifteen years. They are going to courts every day.

MR. CHAIRMAN: If you ask a question in regard to those who have submitted memoranda, the Minister will be able to answer. But if you ask, what is the number of widows in whose cases Estate Duty settlement is pending, how can the Minister answer the question?

SHRI J. K. JAIN: All right, Sir, I would like to know, how many cases are pending?

SHRI JANARDHAN POOJARI: Sir, the data yielding system does not provide for the information which the hon.Member has asked. Sir, between 1-4-1985 and up to 28-2-86, we have disposed of 17 620 cases and 14,120 cases are pending for disposal.

MR. CHAIRMAN: Can you say, how many of them relate to widows?

SHRI JANARDHAN POOJARI: Sir, I have already replied to the question.

श्री जे. के. जैन : सर, मंत्री जी ने यह बताया कि मार्किट वैल्यू के आधार पर ही इस्टेट-ड्यूटी को आंका जाता है । लेकिन कुछ क्लेज एसे हैं, जिसमें डी.डी.ए. की सम्पत्ति दस साल से पहले बेची नहीं जा सकती, इसको अगर मार्किट वैल्यू से आंकते हैं, तो यह एक जस्टीफीकेशन नहीं होता। तो मैं मंत्री जी से यह जानना चाहता हूं कि जो कुछ केसेज एसे हैं, जिनके उपर रिस्ट्रक्शन लगी हुई थी डी.डी.ए. की, कि दस साल से पहले बेची नहीं जा सकती, क्या एसे केसेज को परचेज वेल्यू के आधार पर निर्धारित करने के लिए कोई निर्देश जारी करेंगे ?

SHRI JANARDHAN POOJARI: Sir, all these points have been taken into consideration and the suggestion which the hon. Member has made is not practicable.

SHRI N.K.P. SALVE: Sir, this is one law where, when it existed and even today, there is no bar on limitation for completion of assessment of Estate Duty. This has caused very grievous harassment. May I ask of the hon. Minister, are there cases which are pending for more than ten years after the death of a person which have not been decided? Please fix a time-frame by which you can complete the cases. If you are in a position to do so, can you assure the House that within such and such time-limit, you will be able to compete the cases?

SHRI JANARDHAN POOJARI: Sir, directions have been given to the field officers to complete them within a year. As I said, 14,120 cases are pending.

MR. CHAIRMAN: How many in compliance and how many in breach?

SHRI NIRMAL CHATTERJEE: Sir, I supplement his question. Of the 14,000 odd cases, how many are related to cases of death before 1970, how many before 1975 and how many before 1980? The facts are known...

MR. CHAIRMAN: The same question.

SHRI NIRMAL CHATTERJEE: There has been a report of the Public Accounts Committee. He cannot feign ignorance. I would like to have the asnwer.

SHRI JANARDHAN POOJARI: The information is not available with me.

SHRI NIRMAL CHATTERJEE: The Public Accounts Committee was seized of the problem. They published a report. How can he say, he does not know?

MR. CHAIRMAN: One does not remember all the reports of all the Committees.

Non-payment of wages to the employees of 'National Herald'

*185. SHRI V. GOPALASAMY:†

DR. SHYAM SUNDER MOHAPATRA:

Will the Minister of LABOUR be pleased to state:

(a) whether it is a fact that the employees of the 'National Hearld' are not being paid their wages|salaries regularly by the management if so, what are the reasons therefor;

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†The question was actually asked on the floor of the House by Shri V. Gopalsamy.